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JAMES E. SALVEN  
2 CERTIFIED PUBLIC ACCOUNTANT  
P. O. Box 25970  
3 Fresno, CA 93729  
4 (559) 230-1095

5 UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF CALIFORNIA

6  
7 In the matter of ) Case No. 21-11034-A-7  
8 ) DC No. JES-4  
Esperanza Gonzalez, )  
9 )  
10 )  
Debtor ) Judge: Jennifer E. Niemann

11 DECLARATION OF

12 CERTIFIED PUBLIC ACCOUNTANT

13  
14 I, JAMES E. SALVEN, declare as follows:

15 1. I am an adult person over the age of 18,  
16 competent to testify about the matters set forth herein. I  
17 make this declaration of my personal knowledge, as based  
18 upon public record or, as noted herein. If called upon to  
19 testify to the facts set forth herein, I can and would so  
20 do.

21 2. I am a Certified Public Accountant and sole  
22 proprietor of James E. Salven (hereinafter SALVEN),  
23 Certified Public Accountant with offices at 2501 W. Shaw  
24 Avenue, Suite 122, Fresno, California, 93711, and I have  
25 read the above and foregoing Application; and, **based upon**

1 personal knowledge; review of debtor's Petition, Schedules,  
2 and Statement of Financial Affairs; and, creditor matrix I  
3 have determined that, among other items listed in this  
4 declaration, I am a "disinterested person" as defined in  
5 Section 101(14) as required by Section 327(a) of the  
6 Bankruptcy 327(a) of Bankruptcy Code; and, hold no interest  
7 adverse to the estate.

8 3. SALVEN, is qualified to perform the tax and  
9 accounting services described herein.

10 4. SALVEN, is the duly appointed bankruptcy trustee  
11 in this case; however, billings in connection with this  
12 application will only be for accounting/tax services.

13 5. SALVEN is not now, and has not, in the past, been  
14 employed by the debtor and is not a creditor of the estate  
15 for any reason.

16 6. SALVEN is not now nor was he, at the time of  
17 filing, a creditor of the estate. SALVEN does not have  
18 connections with the debtors' attorney. SALVEN does not  
19 have any connections with debtors, creditors, U.S. Trustee  
20 and/or employees of (other than as an independent Chapter 7  
21 Panel Trustee in this or other unrelated matters), or any  
22 other party in interest, their respective attorneys and  
23 accountants. Neither Applicant nor his employees are a  
24 relative of the Bankruptcy Judge approving the employment  
25

1 and neither Applicant nor his employees have served as an  
2 examiner in this bankruptcy case.

3 7. SALVEN consists of 1 Certified Public Accountant  
4 and tax specialist, 1 licensed Enrolled Agent, and 2 support  
5 personnel. Services offered by SALVEN include but are not  
6 limited to: tax returns preparation, tax elections,  
7 representation before taxing authorities, tax defense,  
8 compilation of specialized reports, tax and business  
9 consulting, special reports and litigation support.

10 8. I am the sole proprietor and am in charge of the  
11 bankruptcy taxation and insolvency section of the office  
12 firm. I have over thirty years of tax experience.

13 9. SALVEN charges \$.20/page for photocopies.

14 10. SALVEN charges for supplies as used and at cost.

15 11. SALVEN charges for postage as used and at cost.

16 12. SALVEN charges for use of computerized legal and  
17 tax research time. The computerized research charges are  
18 passed on to the client at the estimated cost to the firm.

19 13. SALVEN sometimes uses an outside service bureau to  
20 process computer prepared tax returns. The outside service  
21 bureau charges are billed to the estate at rates determined  
22 by the service bureau.

23 14. The services to be provided on this Chapter 7  
24 proceeding include, but are not limited to, the following:

25

1           a.     Preparation of books of account, normally on  
2 a tax basis, in accordance with Other Comprehensive basis of  
3 accounting(OCBOA) standards.

4           b.     Preparation of any unfiled pre-petition tax  
5 returns(if required).

6           c.     Preparation of fiduciary tax returns, if  
7 required, for the administrative period.

8           d.     Evaluation of the advisability of making  
9 certain Bankruptcy elections under the Internal Revenue  
10 Code.

11          e.     Performance of such other accounting and tax  
12 services as are customarily provided by a Certified Public  
13 Accountant to a Trustee of a bankruptcy estate.


14          15.    The fees for services rendered to the Chapter 7  
15 estate will be based on the billing party's customary rate  
16 multiplied by the time spent. The rates in the firm vary  
17 from \$75.00 to \$280.00 per hour. I estimate that the average  
18 rate will be \$280.00 per hour based on the firm's policy of  
19 using lesser cost people, whenever practical and efficient.  
20 SALVEN is aware of and will abide by the requirements of 11  
21 USC 330 et. seq. in regards to all fees.

22          16.    For the tax compliance aspects of the case we  
23 estimate that between 5 and 10 hours will be spent to obtain  
24 and analyze prior years tax returns to determine tax  
25 attributes carrying over to the bankruptcy estate, to review

1 case documents to determine the extent and nature of estate  
2 transactions reportable for tax purposes, follow up with  
3 Trustee and/or debtor to obtain missing information and/or  
4 documents, to prepare income and other tax returns required  
5 by taxing agencies, and other tasks as requested by the  
6 Trustee.

7 I declare under penalty of perjury at Fresno,  
8 California that the foregoing is true and correct.

9  
10 DATED: 10-31-22

  
11 James E. Salven, CPA